

Robert and Sara Johnson are both U.S. citizens and have lived in Germany since August 2004 through the end of 2005. Robert is employed by the U.S. Armed Forces. Sara worked at a local bakery in Germany (Gulden's, 349028 Gulden Lane, Munich, Germany) and earned the equivalent of \$12,000 in wages. Robert and Sara do not consider themselves bona fide residents of Germany. But they were physically present for all of 2005, with the exception of a 3-day vacation to France. Their address in Germany is 239084 Marzolf Lane, Munich, Germany. They have never claimed the foreign earned income exclusion before.

Complete Parts I and II. Note: Theirs names and Social Security numbers have already been entered for you.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

**Foreign Earned Income Exclusion**

▶ See separate instructions. ▶ Attach to Form 1040.

**2005**Attachment  
Sequence No. **34A**Your social security number  
: : :**You May Use  
This Form  
If You:**

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

**And You:**

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

**Part I Tests To See If You Can Take the Foreign Earned Income Exclusion****1 Bona Fide Residence Test**

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
  - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ▶ \_\_\_\_\_, and ended (see instructions) ▶ \_\_\_\_\_.

**2 Physical Presence Test**

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
    { 2005 or  
    { any other period of 12 months in a row starting or ending in 2005? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ▶ \_\_\_\_\_ through ▶ \_\_\_\_\_.

**3 Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

**Part II General Information****4** Your foreign address (including country)**5** Your occupation**6** Employer's name**7** Employer's U.S. address (including ZIP code)**8** Employer's foreign address**9** Employer is (check any that apply):

- a A U.S. business ☐
- b A foreign business ☐
- c Other (specify) ▶ \_\_\_\_\_ ☐

**10a** If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ \_\_\_\_\_

b If you did not file Form 2555 or 2555-EZ after 1981, check here ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ \_\_\_\_\_

**11a** List your tax home(s) during 2005 and date(s) established. ▶ \_\_\_\_\_

b Of what country are you a citizen/national? ▶ \_\_\_\_\_